

	Data Dictionary			
	Dataset Name	C-10A And C-10B, Tax Liability By Industry, C And S Corporations		
	Dataset Description	This dataset contains corporate tax statistics for C and S corporations based on tax returns. For more information by taxable year, see https://www.ftb.ca.gov/aboutftb/plans_reports.shtml , Annual Report, Tables C-10A and C-10B.		
	Dataset Update Frequency	Annually		
Column Number	Data Field Name	Data Field Description	Data Field Type	API Field Name
1	ID	Row identifier.	Number	id
2	Taxable Year	Taxable year for which tax returns were filed in a number format that can be used to filter and sort, as well as display in charts.	Number	taxable_year
3	Year Time Date	Taxable year for which tax returns were filed in time and date format.	Time And Date	year_time_date
4	Corporation Type	Specifies C or S corporation as the type.	Text	corporation_type
5	Returns Reporting Tax Liability In Agriculture Forestry and Fishing	Number of returns reporting tax liability in agriculture, forestry, and fishing.	Number	returns_reporting_tax_liability_in_agriculture_forestry_and_fishing
6	Agriculture Forestry and Fishing Net Income Less Net Loss	Total amount of agriculture, forestry, and fishing net positive income (net income less net loss) reported on returns filed.	Number	agriculture_forestry_and_fishing_net_income_less_net_loss
7	Agriculture Forestry and Fishing Total Tax	Agriculture, forestry, and fishing total tax amount.	Number	agriculture_forestry_and_fishing_total_tax
8	Returns Reporting Tax Liability In Mining	Number of returns reporting tax liability In mining.	Number	returns_reporting_tax_liability_in_mining
9	Mining Net Income Less Net Loss	Total amount of mining net positive income (net income less net loss) reported on returns filed.	Number	mining_net_income_less_net_loss
10	Mining Total Tax	Mining total tax amount.	Number	mining_total_tax
11	Returns Reporting Tax Liability In Construction	Number of returns reporting tax liability in construction.	Number	returns_reporting_tax_liability_in_construction
12	Construction Net Income Less Net Loss	Total amount of construction net positive income (net income less net loss) reported on returns filed.	Number	construction_net_income_less_net_loss
13	Construction Total Tax	Construction total tax amount.	Number	construction_total_tax
14	Total Returns Reporting Tax Liability In Manufacturing	Total number of returns reporting tax liability in manufacturing (durable and nondurable goods).	Number	total_returns_reporting_tax_liability_in_manufacturing
15	Total Manufacturing Net Income Less Net Loss	Total amount of manufacturing (durable and nondurable goods) net positive income (positive net income (net income less net loss) reported on returns filed) reported on returns filed.	Number	total_manufacturing_net_income_less_net_loss
16	Total Manufacturing Total Tax	Total manufacturing (durable and nondurable goods) total tax amount.	Number	total_manufacturing_total_tax
17	Returns Reporting Tax Liability In Durable Goods Manufacturing	Number of returns reporting tax liability in durable goods manufacturing.	Number	returns_reporting_tax_liability_in_durable_goods_manufacturing
18	Durable Goods Manufacturing Net Income Less Net Loss	Total amount of durable goods manufacturing net positive income (net income less net loss) reported on returns filed.	Number	durable_goods_manufacturing_net_income_less_net_loss
19	Durable Goods Manufacturing Total Tax	Durable goods manufacturing total tax amount.	Number	durable_goods_manufacturing_total_tax
20	Returns Reporting Tax Liability In Nondurable Goods Manufacturing	Number of returns reporting tax liability in nondurable goods manufacturing.	Number	returns_reporting_tax_liability_in_nondurable_goods_manufacturing
21	Nondurable Goods Manufacturing Net Income Less Net Loss	Total amount of nondurable goods manufacturing net positive income (net income less net loss) reported on returns filed.	Number	nondurable_goods_manufacturing_net_income_less_net_loss
22	Nondurable Goods Manufacturing Total Tax	Nondurable goods manufacturing total tax amount.	Number	nondurable_goods_manufacturing_total_tax
23	Total Returns Reporting Tax Liability In Services	Total number of returns reporting tax liability in the services group (professional, scientific, and technical services, administrative services, accommodation and food services, arts, entertainment, and recreation services, health services, and other services).	Number	total_returns_reporting_tax_liability_in_services

24	Total Services Net Income Less Net Loss	Total amount of services group positive net income (net income less net loss) reported on returns filed. The services group includes professional, scientific, and technical services, administrative services, accommodation and food services, arts, entertainment, and recreation services, health services, and other services.	Number	total_services_net_income_less_net_loss
25	Total Services Total Tax	Total services group total tax amount. The services group includes professional, scientific, and technical services, administrative services, accommodation and food services, arts, entertainment, and recreation services, health services, and other services.	Number	total_services_total_tax
26	Returns Reporting Tax Liability In Professional Scientific and Technical Services	Number of returns reporting tax liability in professional, scientific, and technical services.	Number	returns_reporting_tax_liability_in_professional_scientific_and_technical_services
27	Professional Scientific and Technical Services Net Income Less Net Loss	Total amount of professional scientific and technical services positive net income (net income less net loss) reported on returns filed.	Number	professional_scientific_and_technical_services_net_income_less_net_loss
28	Professional Scientific and Technical Services Total Tax	Professional scientific and technical services tax amount.	Number	professional_scientific_and_technical_services_total_tax
29	Returns Reporting Tax Liability In Administrative Services	Number of returns reporting tax liability in administrative services.	Number	returns_reporting_tax_liability_in_administrative_services
30	Administrative Services Net Income Less Net Loss	Total amount of administrative services positive net income (net income less net loss) reported on returns filed.	Number	administrative_services_net_income_less_net_loss
31	Administrative Services Total Tax	Administrative services total tax amount.	Number	administrative_services_total_tax
32	Returns Reporting Tax Liability In Accommodation and Food Services	Number of returns reporting tax liability in accommodation and food services.	Number	returns_reporting_tax_liability_in_accommodation_and_food_services
33	Accommodation and Food Services Net Income Less Net Loss	Total amount of accommodation and food services positive net income (net income less net loss) reported on returns filed.	Number	accommodation_and_food_services_net_income_less_net_loss
34	Accommodation and Food Services Total Tax	Accommodation and food services total tax amount.	Number	accommodation_and_food_services_total_tax
35	Returns Reporting Tax Liability In Arts Entertainment and Recreation Services	Number of returns reporting tax liability in arts, entertainment, and recreation services.	Number	returns_reporting_tax_liability_in_arts_entertainment_and_recreation_services
36	Arts Entertainment and Recreation Services Net Income Less Net Loss	Total amount of arts, entertainment, and recreation services positive net income (net income less net loss) reported on returns filed.	Number	arts_entertainment_and_recreation_services_net_income_less_net_loss
37	Arts Entertainment and Recreation Services Total Tax	Arts, entertainment, and recreation services total tax amount.	Number	arts_entertainment_and_recreation_services_total_tax
38	Returns Reporting Tax Liability In Health Services	Number of returns reporting tax liability in health services.	Number	returns_reporting_tax_liability_in_health_services
39	Health Services Net Income Less Net Loss	Total amount of health services positive net income (net income less net loss) reported on returns filed.	Number	health_services_net_income_less_net_loss
40	Health Services Total Tax	Health services total tax amount.	Number	health_services_total_tax
41	Returns Reporting Tax Liability In Other Services	Number of returns reporting tax liability in other services.	Number	returns_reporting_tax_liability_in_other_services
42	Other Services Net Income Less Net Loss	Total amount of other services positive net income (net income less net loss) reported on returns filed.	Number	other_services_net_income_less_net_loss
43	Other Services Total Tax	Other services total tax amount.	Number	other_services_total_tax
44	Total Returns Reporting Tax Liability In Trade	Total number of returns reporting tax liability in the trade group (wholesale and retail).	Number	total_returns_reporting_tax_liability_in_trade
45	Total Trade Net Income Less Net Loss	Total amount of trade group (wholesale and retail) positive net income (net income less net loss) reported on returns filed.	Number	total_trade_net_income_less_net_loss
46	Total Trade Total Tax	Total trade group (wholesale and retail) total tax amount.	Number	total_trade_total_tax
47	Returns Reporting Tax Liability In Wholesale Trade	Number of returns reporting tax liability in wholesale trade.	Number	returns_reporting_tax_liability_in_wholesale_trade
48	Wholesale Trade Net Income Less Net Loss	The amount of wholesale trade positive net income (net income less net loss) reported on returns filed.	Number	wholesale_trade_net_income_less_net_loss
49	Wholesale Trade Total Tax	Wholesale trade total tax amount.	Number	wholesale_trade_total_tax
50	Returns Reporting Tax Liability In Retail Trade	Number of returns reporting tax liability in retail trade.	Number	returns_reporting_tax_liability_in_retail_trade
51	Retail Trade Net Income Less Net Loss	Amount of retail trade positive net income (net income less net loss) reported on returns filed.	Number	retail_trade_net_income_less_net_loss

52	Retail Trade Total Tax	Retail trade total tax amount.	Number	retail_trade_total_tax
53	Total Returns Reporting Tax Liability In Finance Insurance and Real Estate	Total number of returns reporting tax liability in the finance, investment, insurance, holding companies, and real estate group.	Number	total_returns_reporting_tax_liability_in_finance_insurance_and_real_estate
54	Total Finance Insurance and Real Estate Net Income Less Net Loss	Total amount of the finance, investment, insurance, holding companies, and real estate group positive net income (net income less net loss) reported on returns filed.	Number	total_finance_insurance_and_real_estate_net_income_less_net_loss
55	Total Finance Insurance and Real Estate Total Tax	The total finance, investment, insurance, holding companies, and real estate group total tax amount.	Number	total_finance_insurance_and_real_estate_total_tax
56	Returns Reporting Tax Liability In Finance Investment and Insurance	Number of returns reporting tax liability in finance, investment, and insurance.	Number	returns_reporting_tax_liability_in_finance_investment_and_insurance
57	Finance Investment and Insurance Net Income Less Net Loss	Amount of finance, investment, and insurance positive net income (net income less net loss) reported on returns filed.	Number	finance_investment_and_insurance_net_income_less_net_loss
58	Finance Investment and Insurance Total Tax	Finance, investment, and insurance total tax amount.	Number	finance_investment_and_insurance_total_tax
59	Returns Reporting Tax Liability In Holding Companies	Number of returns reporting tax liability in holding companies.	Number	returns_reporting_tax_liability_in_holding_companies
60	Holding Companies Net Income Less Net Loss	Amount of holding companies positive net income (net income less net loss) reported on returns filed.	Number	holding_companies_net_income_less_net_loss
61	Holding Companies Total Tax	Holding companies total tax amount.	Number	holding_companies_total_tax
62	Returns Reporting Tax Liability In Real Estate	Number of returns reporting tax liability in real estate.	Number	returns_reporting_tax_liability_in_real_estate
63	Real Estate Net Income Less Net Loss	Amount of real estate positive net income (net income less net loss) reported on returns filed.	Number	real_estate_net_income_less_net_loss
64	Real Estate Net Income Total Tax	Real estate net income total tax amount.	Number	real_estate_net_income_total_tax
65	Returns Reporting Tax Liability In Transportation Warehousing and Utilities	Number of returns reporting tax liability in transportation, warehousing, and utilities.	Number	returns_reporting_tax_liability_in_transportation_warehousing_and_utilities
66	Transportation Warehousing and Utilities Net Income Less Net Loss	Amount of transportation, warehousing, and utilities positive net income (net income less net loss) reported on returns filed.	Number	transportation_warehousing_and_utilities_net_income_less_net_loss
67	Transportation Warehousing and Utilities Total Tax	Transportation, warehousing, and utilities total tax amount.	Number	transportation_warehousing_and_utilities_total_tax
68	Returns Reporting Tax Liability In Information and Communications	Number of returns reporting tax liability in information and communications.	Number	returns_reporting_tax_liability_in_information_and_communications
69	Information and Communications Net Income Less Net Loss	Amount of information and communications positive net income (net income less net loss) reported on returns filed.	Number	information_and_communications_net_income_less_net_loss
70	Information and Communications Total Tax	Information and communications total tax amount.	Number	information_and_communications_total_tax
71	Total Returns For All Industry Categories With Tax Liability	Number of total returns for all industry categories with tax liability.	Number	Total_returns_for_all_industry_categories_with_tax_liability
72	Total Net Income Less Net Loss For All Industry Categories	Amount of total net positive income (net income less net loss) for all industry categories reported on returns filed.	Number	total_net_income_less_net_loss_for_all_industry_categories
73	Total Tax For All Industry Categories	Total all industry categories tax amount.	Number	total_tax_for_all_industry_categories

Additional Details

1.
- Due to tax law changes over time and variations in tax forms, some of the data may not be comparable.